

This letter is in response to a request for copies of the business registration certificate of a discontinued business. (This is a GIL.)

June 20, 2003

Dear Xxxxx:

This letter is in response to your letter dated March 31, 2003. We are responding to your request with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See, 2 Ill. Adm. Code 1200.120 subsections (b) and (c), which can be found at <http://www.revenue.state.il.us/Laws/regs/part1200>.

In your letter you stated and made inquiry as follows:

I'm writing your agency in regards to some info I'd like to receive to help me in a civil matter that I'm addressing.

As expressed at the top of this letter, and in the year of 2000, around the month of May, June or July, I applied for a Business Tax Registration Number (IBTN).

My business name is ABC and the nature of my business is a service company, but on my application I left it open for wholesale, and retail business also. If I'm not mistaken, my business registration number expires in July, 2005.

Now, the purpose of requesting the info is because I'm soon to be facing civil action in relations to my company and the trial process mandates that I prepare a discovery for the Plaintiff, in which the discovery consists of any and all business records.

Well, in my present situation, I'm not able to procure the information except via mail. Now, my request to you is; can you Please send me a copy of the letter that accompanied my registration certificate establishing and proclaiming that my business was legally registered with the State of Illinois to do business.

The reason I need a letter of attestment/verification is because I'm not allowed to receive the actual certificate, for security reasons. (The IBTN# must be attached)

I am allowed to receive an accurate and complete photocopy of the certificate, or in the alternative, the letter that accompanys a certificate of registration, but not the certificate itself.

The info that was listed on my application is as follows:

NAME

Any other verifiable info needed will be submitted as requested.

This info is needed as soon as possible, but at your convenience of course.

My initial civil complaint is scheduled on or about April 16, 2003, and I'm representing myself with no attorney assisting me. So the info must be sent to me, 'stamped' 'Legal mail' (or written on envelope, this measure is for security purposes so as not to end up in unauthorized handling)

I know this is unusual but it's the only way that I can obtain my business info, again, considering my situation.

I'd gladly appreciate all of the assistance you can provide and the expediency of your actions.

P.S. Can you contact me if there will be a problem, so I can find an alternative to receiving this info, if one exists?

Unfortunately we are unable to comply with your request. The Department does not maintain duplicates of the documents you are requesting. In the event a business certificate of registration is destroyed, an application for issuance of a new certificate may be directed to the Department's Central Registration Division. See 86 Ill. Adm. Code 130.730, a copy of which enclosed.

Our records indicate that you did indeed apply for and receive a Business Tax Registration Number and Certificate in June of 2000 for ABC. However, as only one tax return was filed in July of 2000 showing no tax collected and submitted to the State, and no further activity was shown under this business, the business was designated as discontinued in July 2000. Issuance of a new certificate of registration is not possible for businesses that are discontinued.

I hope this information has been helpful. The Department of Revenue maintains a Web site, which can be accessed at [www.state.il.us](http://www.state.il.us). If you have further questions related to the Illinois sales and use tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110(b). Such regulation may be obtained from our Web site mentioned above at <http://www.revenue.state.il.us/Laws/regs/part1200>.

Sincerely,

Dana Deen Kinion  
Associate Counsel

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